

To: Paul Argyropoulos/DC/USEPA/US@EPA[]
From: Larry Schafer
Sent: Wed 1/30/2013 7:03:59 PM
Subject: RE: Follow up
MAIL_RECEIVED: Wed 1/30/2013 7:04:06 PM
[EPA Regulatory Tracking Document.pdf](#)

(b) (6)
[www.americasadvancedbiofuel.com](#)

(b) (6)
[www.epa.gov/otaq](#)

(b) (6)
(b) (6)
[www.americasadvancedbiofuel.com](#)

(b) (6)
[mailto:\(b\) \(6\)](#)

(b) (6)
[Argyropoulos](#) (b) (6)

(b) (6)
(b) (6)
(b) (6)
(b) (6)
(b) (6)
(b) (6)
(b) (6)

[image001.gif](#)

Larry Schafer

National Biodiesel Board

O: (b) (6)

M: (b) (6)

(b) (6)

Biodiesel – America's Advanced Biofuel!

[www.americasadvancedbiofuel.com](#)

1331 Pennsylvania Ave. NW

Suite 505

Washington DC 20004

From: Argyropoulos.Paul@epamail.epa.gov [mailto:(b) (6)]
Sent: Wednesday, January 30, 2013 2:00 PM
To: Larry Schafer
Subject: RE: Follow up

Not sure I'm preparing anything yet. Maybe a few slides.

However, what are the "6" things you wanted me to cover?

Volume Standards
New Pathway Rules
Home heating oil rule
Etc?????

BTW -- I will not address RIN Integrity (Byron is) nor will I address wastes.

Thanks, Paul

Paul N. Argyropoulos
Senior Policy Advisor
Office of Transportation & Air Quality
US Environmental Protection Agency
Office Phone: (b) (6)
Mobile: (b) (6)
Email: (b) (6)
Website: www.epa.gov/otaq

Larry Schafer ---01/29/2013 11:05:38 AM---Perfect ... that works If you do a PPT, they can drop your presentation into the video ... (like ma

From: Larry Schafer <(b) (6)>
To: Paul Argyropoulos/DC/USEPA/US@EPA
Date: 01/29/2013 11:05 AM
Subject: RE: Follow up

Perfect ... that works

If you do a PPT, they can drop your presentation into the video ... (like magic) ...

We are in Suite 505 ...

Thanks ...

Larry Schafer
National Biodiesel Board

O: (b) (6)

M: (b) (6)

(b) (6)

Biodiesel – America's Advanced Biofuel!
www.americasadvancedbiofuel.com

1331 Pennsylvania Ave. NW
Suite 505
Washington DC 20004

-----Original Message-----

From: Argyropoulos.Paul@epamail.epa.gov [mailto:(b) (6)]

Sent: Tuesday, January 29, 2013 11:04 AM

To: larryschafer((

Subject: Re: Follow up

How about 11.

Paul N. Argyropoulos

Senior Policy Advisor

Office of Transportation and Air Quality US. EPA

Email: (b) (6)

Phone: (b) (6)

Mobile: (b) (6)

----- Original Message -----

From: "Larry Schafer" (b) (6)

Sent: 01/29/2013 03:44 PM GMT

To: Paul Argyropoulos

Subject: Re: Follow up

What time works ...

-----Original Message-----

From: Argyropoulos.Paul@epamail.epa.gov

To: Larry Schafer

Subject: Re: Follow up

Sent: Jan 29, 2013 10:40 AM

Yes.

Paul N. Argyropoulos

Senior Policy Advisor

Office of Transportation and Air Quality US. EPA

Email: (b) (6)

Phone: (b) (6)

Mobile: (b) (6)

----- Original Message -----

From: "Larry Schafer" (b) (6)

Sent: 01/29/2013 03:38 PM GMT

To: Paul Argyropoulos

Subject: Follow up

Paul

Any chance u can do the filming on Thursday rather than Friday?

Larry Schafer

The Diamond Group

-- and --

National Biodiesel Board

(b) (6)

(b) (6)

(b) (6)

T: (b) (6)

O: (b) (6)

Larry Schafer

The Diamond Group

-- and --

National Biodiesel Board

(b) (6)

(b) (6)

(b) (6)

T: (b) (6)

O: (b) (6)

Agency Rule List - 2012

Environmental Protection Agency

Agency	Agenda Stage of Rulemaking	Title	RIN
EPA/AR	Proposed Rule Stage	Amendments to the Renewable Fuel Standard (RFS) and Identification of New Pat	2060-AR21
EPA/AR	Proposed Rule Stage	Renewable Fuel Standard (RFS) Volume Standards for 2013	2060-AR43
EPA/AR	Proposed Rule Stage	Renewable Fuel Standard (RFS) Volume Standards for 2014	2060-AR63
EPA/AR	Proposed Rule Stage	RFS Renewable Identification Number (RIN) Quality Assurance Program	2060-AR72
EPA/OECA	Final Rule Stage	Amendments to the Civil Monetary Penalty Inflation Adjustment Rule	2020-AA49
EPA/AR	Final Rule Stage	Addition of New Fuel Pathways I Under the Renewable Fuel Standard (RFS2) Prog	2060-AR07
EPA/AR	Final Rule Stage	Modifications to Renewable Fuel Standard and Diesel Sulfur Programs	2060-AR44

EPD-000314 - NSF - 00000185

To: Paul Argyropoulos/DC/USEPA/US@EPA[]
From: Larry Schafer
Sent: Thur 1/31/2013 7:50:37 PM
Subject: RE: EPA Proposals Issued -- 1) 2013 RFS Volume Standards and 2) Changes to Enhance Confidence in RIN Trading in the RFS Program
MAIL_RECEIVED: Thur 1/31/2013 7:50:47 PM

(b) (6)
www.americasadvancedbiofuel.com
<http://www.epa.gov/otaq/fuels/renewablefuels/regulations.htm>
<http://www.epa.gov/otaq/fuels/renewablefuels/index.htm>
<http://epa.gov/otaq/fuels/renewablefuels/regulations.htm>
argyropoulos (b) (6)
www.epa.gov/otaq

Thanks Paul ...

Larry Schafer

National Biodiesel Board

O: (b) (6)

M: (b) (6)

(b) (6)

Biodiesel – America's Advanced Biofuel!

www.americasadvancedbiofuel.com

1331 Pennsylvania Ave. NW

Suite 505

Washington DC 20004

From: Argyropoulos.Paul@epamail.epa.gov [mailto:(b) (6)]
Sent: Thursday, January 31, 2013 2:18 PM
To: undisclosed-recipients:
Subject: EPA Proposals Issued -- 1) 2013 RFS Volume Standards and 2) Changes to Enhance Confidence in RIN Trading in the RFS Program

Dear Interested Parties:

EPA Proposes 2013 Renewable Fuel Standards

The proposed 2013 overall volumes and standards are:

Biomass-based diesel (1.28 billion gallons; 1.12 percent)
Advanced biofuels (2.75 billion gallons; 1.60 percent)
Cellulosic biofuels (14 million gallons; 0.008 percent)
Total renewable fuels (16.55 billion gallons; 9.63 percent)

The proposal announced today will be open to a 45-day public comment period and EPA will consider feedback from a range of stakeholders before the proposal is finalized.

More information on the standards and regulations:
<http://www.epa.gov/otaq/fuels/renewablefuels/regulations.htm>

More information on renewable fuels: <http://www.epa.gov/otaq/fuels/renewablefuels/index.htm>

EPA Proposes Changes to Enhance Confidence in RFS RIN Trading Program

To help make the Renewable Fuel Standard (RFS) program more efficient and effective the U.S. Environmental Protection Agency (EPA) is proposing a structured process for buyers of Renewable Identification Numbers (RINs) in order to verify their validity.

Under the proposal, RINs would be verified through a new voluntary quality assurance program (QAP) that also includes alternative compliance options which leverage existing industry practices and market forces. The QAP would provide a recognized means for independent third parties to audit the production of renewable fuel and verify that RINs have been validly generated.

EPA worked closely with stakeholders in developing the proposal. This proposal will now be available for a 30 day public comment period. EPA will consider feedback from a range of stakeholders before the proposal is finalized.

More information on the proposed rule and the RFS program:
<http://epa.gov/otaq/fuels/renewablefuels/regulations.htm>

Thanks, Paul

Paul N. Argyropoulos
Senior Policy Advisor
Office of Transportation & Air Quality
US Environmental Protection Agency
Office Phone: (b) (6)
Mobile: (b) (6)
Email: (b) (6)
Website: www.epa.gov/otaq

To: Paul Argyropoulos/DC/USEPA/US@EPA[]
From: "Larry Schafer"
Sent: Wed 2/6/2013 11:41:49 PM
Subject: Thank you
MAIL_RECEIVED: Wed 2/6/2013 11:41:33 PM

Paul

You did a great job today ... Thank you ...

They gave you a standing ovation ...

Larry Schafer

The Diamond Group

-- and --

National Biodiesel Board

(b) (6)
(b) (6)
(b) (6)

T: (b) (6)
O: (b) (6)

To: Paul Argyropoulos/DC/USEPA/US@EPA[]
From: "Brent Erickson"
Sent: Thur 2/7/2013 6:02:27 PM
Subject: The Most Productive Week You'll Have All Year
MAIL_RECEIVED: Thur 2/7/2013 6:03:21 PM
[Click here to view the full plenary program](#)
[conference website](#)
[Click here to learn more about the Clean Tech Investor Sessions](#)
(b) (6)
(b) (6)
[World Congress 2013](#)
(b) (6)
[click here](#)
[Unsubscribe](#)

Dear Paul,

As an integral member of the industry you are continuously receiving conference announcements. I know I am. But I feel it is important to keep you updated on developments for the 2013 BIO World Congress on Industrial Biotechnology.

We are proud to host a conference that stands out from the rest. It's the world's largest industrial biotech conference and we expect over 1,200 attendees to gather this June 16-19 in Montreal, Canada for the unbeatable programming and networking opportunities.

This year's line-up of plenary speakers includes leaders of industry. The plenary program will begin with a dynamic panel discussing current industrial biotech trends around the globe and the policies driving business development or hindering growth in this sector. Other panel discussions will cover Feeding Next-Gen Biorefineries in 2013, Building a Sustainable Biobased Industry, Biomanufacturing at Commercial Scale, and Feeling the Heat of the Biofuels Boom. [Click here to view the full plenary program.](#)

Confirmed Plenary Speakers include:

James C. Greenwood, President and CEO, BIO (Moderator)
Andrew Casey, President and CEO, BIOTEC Canada
Joanna Dupont, Director of Industrial Biotechnology, EuropaBio
Dato Dr. Nazlee Kamal, Chief Executive Officer, BiotechCorp
Reed Doyle, Director, Corporate Social Responsibility, Seventh Generation
Fred Luckey, Chairman, The Keystone Alliance for Sustainable Agriculture
Christophe Schilling, Chief Executive Officer, Genomatica (Moderator)
Dr. Stephan Freyer, Senior Research Manager, Chemical Engineering Industrial Biotechnology, BASF
Dr. Junichiro Kojima, Research and Development Manager, Ajinomoto
Paulo Carollo, Executive Vice President, Chemtex International Inc.
Steve Hartig, Vice President, Bio-Energy, Royal DSM NV

I encourage you to view the conference website in the upcoming weeks when we release the Breakout Program speakers. The 2013 Breakout Program will feature over 200 speakers in seven tracks, including the new Academic Research Papers Track. This Track will feature 15 minute technical presentations on the latest advancements in renewable chemicals and biofuels from academia.

BIO One-on-One Partnering is BIO's proprietary software program that will allow you to intelligently search attending company's profiles and request on-site meetings. This feature is included free of charge as part of each attendee's registration. In the past, over 500 meetings between attending companies have taken place! The software will launch in early May.

We have extended the deadline for Clean Tech Investor Session company presentation applications to Thursday, February 21. This is a great opportunity for emerging companies seeking funding opportunities to make a formal presentation to an audience of investors. [Click here](#) to learn more about the Clean Tech Investor Sessions.

The BIO team looks forward to providing you with the most productive week you'll have all year at the 2013 BIO World Congress on Industrial Biotechnology. If you have any comments or suggestions, please contact

(b) (6)

Best Regards,

Brent Erickson
Executive Vice President
Industrial and Environmental Section
Biotechnology Industry Organization

PS - If you plan to travel from outside of Canada to attend the conference, please e-mail (b) (6) at your earliest convenience to request a visa letter.

Biotechnology Industry Organization
1201 Maryland Avenue, SW
Suite 900
Washington, DC 20024

(b) (6) (p)
(b) (6) (f)

This message was intended for: argyropoulos.paul@epamail.epa.gov
You were added to the system January 30, 2009. For more information
[click here](#).
[Unsubscribe](#)

To: Paul Argyropoulos/DC/USEPA/US@EPA;David Korotney/AA/USEPA/US@EPA;Karl Simon/DC/USEPA/US@EPA;Paul Machiele/AA/USEPA/US@EPA[]; avid Korotney/AA/USEPA/US@EPA;Karl Simon/DC/USEPA/US@EPA;Paul Machiele/AA/USEPA/US@EPA[]; arl Simon/DC/USEPA/US@EPA;Paul Machiele/AA/USEPA/US@EPA[]; aul Machiele/AA/USEPA/US@EPA[]
From: "Larry Schafer"
Sent: Thur 2/7/2013 6:15:12 PM
Subject: FYI ...w: BIOFUELS UPDATE: ***Speaker: NBB to Finalize 2014 RVO Recommendation by Mid-Year
MAIL_RECEIVED: Thur 2/7/2013 6:15:00 PM

Larry Schafer

The Diamond Group
-- and --
National Biodiesel Board

(b) (6)
(b) (6)
(b) (6)

T: (b) (6)
O: (b) (6)

-----Original Message-----

From: Ben Evans <(b) (6)>
Date: Thu, 7 Feb 2013 13:44:22
To: Anne Steckel<(b) (6)> Larry Schafer<(b) (6)> Kirsten Skala<(b) (6)>
Subject: FW: BIOFUELS UPDATE: ***Speaker: NBB to Finalize 2014 RVO Recommendation by Mid-Year

From: opisethano (b) (6)
Sent: Thursday, February 07, 2013 8:43:07 AM (UTC-05:00) Eastern Time (US & Canada)
To: OPIS Ethanol Updates
Subject: BIOFUELS UPDATE: ***Speaker: NBB to Finalize 2014 RVO Recommendation by Mid-Year

2013-02-07 08:42:34 EST

***Speaker: NBB to Finalize 2014 RVO Recommendation by Mid-Year

Las Vegas -- By mid-year, the National Biodiesel Board (NBB) will finalize its recommendation for the 2014 biomass-based diesel renewable volume obligation (RVO) of the renewable fuels standard (RFS2), and may be as high as 1.6 billion gal, a speaker announced here on Wednesday on the second day of the NBB annual conference.

NBB's RFS2 work group economic modeling effort helps the industry project its

recommendation to EPA for the following year's biodiesel-based diesel bucket, Gene Gebolys of World Energy Alternatives, who leads the modeling effort, explained to conference attendees.

"We don't pick numbers out of a hat," Gebolys explained. "We figure out what number to advocate for with EPA. ... If you overshoot [the number], you are cellulosic ethanol, and that's not good," he said. "If you undershoot, you clear your mandate by July and fall off the edge of a cliff for the second half of the year, and that's not good," he said. "We are the Goldilocks task force, trying to find that sweet spot," he said.

The task force, which also involves Alan Weber with MARC-IV Consulting, uses modeling by IHS Global to help determine its recommendations, Gebolys explained, noting among its inputs are biodiesel production, feedstock availability, finished products, including exports and inputs, global biodiesel markets and blending infrastructure.

Last year, EPA opted to increase the minimum biomass-based diesel RVO for 2013-set at 1 billion gal -- to 1.28 billion gal. As Gebolys explained, the NBB task force had recommended 1.3 billion gal for 2013. "I think we were pretty pleased that the 1.28 billion gal number was very close to the number we came up with," he said, noting it provided "a fair amount of validation."

The NBB task force is currently formulating its 2014 RVO recommendation, Gebolys explained. "We will have a preliminary number around April Fool's Day," he said, with some tweaks expected until early summer, when a final number will be provided.

As a general rule of thumb, the task force envisions annual biodiesel growth of approximately 300 million gal, Gebolys told attendees. Therefore, its draft 2014 RVO recommendation is for 1.6 billion gal, he said. "It may change, but that's where we are right now," he said.

--Rachel Gantz, (b) (6)

Copyright, Oil Price Information Service

You are currently subscribed to opisethanol as: (b) (6)
To unsubscribe, please send your request via email to (b) (6)
To find out more about OPIS visit us @ <http://www.opisnet.com>

To: "Alan Weber" (b) (6)
Cc: Paul Argyropoulos/DC/USEPA/US@EPA[]
From: "Larry Schafer"
Sent: Thur 2/7/2013 10:14:11 PM
Subject: Follow up
MAIL_RECEIVED: Thur 2/7/2013 10:13:52 PM

Alan

Please send to Paul the latest data we have on feedstock distribution (percentages from different sources)
Thank you ...

Larry Schafer

The Diamond Group
-- and --
National Biodiesel Board

(b) (6)
(b) (6)
(b) (6)

T: (b) (6)
O: (b) (6)

To: Paul Argyropoulos/DC/USEPA/US@EPA[]
From: "Larry Schafer"
Sent: Mon 2/11/2013 4:11:24 PM
Subject: Re: Quick Question
MAIL_RECEIVED: Mon 2/11/2013 4:10:53 PM

Generally yes ... The biodiesel has to be blended w diesel fuel in the US... A foreign producer can make biodiesel ... Ship it to the US ... blend it in the US and take the credit .

-----Larry SchaferThe Diamond Group-- and -- National Biodiesel

(b) (6) (b) (6) T:
(b) (6)

From: Argyropoulos.Paul@epamail.epa.gov

Date: Mon, 11 Feb 2013 11:04:07 -0500

To: Larry Schafer<(b) (6)> <(b) (6)>

Subject: Quick Question

Does the biodiesel tax credit apply to foreign producers?

Paul N. Argyropoulos
Senior Policy Advisor
Office of Transportation & Air Quality
US Environmental Protection Agency
Office Phone: (b) (6)
Mobile: (b) (6)
Email: (b) (6)
Website: www.epa.gov/otaq

To: Paul Argyropoulos/DC/USEPA/US@EPA[]
From: Larry Schafer
Sent: Mon 2/11/2013 6:13:52 PM
Subject: biodiesel tax incentive slides
MAIL_RECEIVED: Mon 2/11/2013 6:13:30 PM
[Biodiesel - Fuels Tax Deck \(Petro - Biodiesel\) \(1-8-13\).pptx](#)
[8849 Schedule 3.pdf](#)
[8849.pdf](#)
(b) (6)
www.americasadvancedbiofuel.com

Paul,

Here is the background information you requested.

The biodiesel, renewable diesel and renewable aviation tax credit.

Diesel fuel excise tax is 24.4 cents per gallon.

The biodiesel tax credit is \$1.00 -- it is a credit against excise tax.

It is refundable (if you have no excise tax liability, then you are still able to receive the tax credit)

In order to take the credit, you must blend biodiesel with diesel fuel -- this happens two ways:

1. Biodiesel producers blend B99 (0.1 percent diesel with 99.9% biodiesel) at the biodiesel plant -- when they do biodiesel producers are eligible to take the credit -- and they pass a portion of the tax credit to whoever purchases the biodiesel from them.
2. Petroleum blenders blend B100 with diesel fuel (usually a B2 to B14 blend) -- when this happens the biodiesel producer sells B100 and negotiates up front whether they retain any value of the credit before they sell it -- under this example -- the blender (the petroleum company, or the discretionary blender (Loves, Pilot, etc.)) takes the tax credit. The blenders are the "blender of record" and are subject to excise tax 24.4 cents on each gallon of fuel they put into the market place (because they are putting a taxable fuel into the market place) ...

If you produce the biodiesel in another country then you can sell it as B100 in the United States – the company you sell it to, can then take the tax credit on it --- When produced outside of the United States the product cannot be exported.

Does this help?

I have attached some slides and some instructions ... also included below ...

Let me know if you need more ...

Line 2. Biodiesel or Renewable Diesel Mixture

Credit

Claimant. The person that produced and sold or used the mixture in their trade or business is the only person eligible to make this claim. The credit is based on the gallons of biodiesel or renewable diesel in the mixture.

The biodiesel used to produce the biodiesel mixture must meet ASTM D6751 and meet the Environmental Protection Agency's (EPA) registration requirements for fuels and fuel additives under section 211 of the Clean Air Act. The renewable diesel used to produce the renewable diesel mixture must be derived from biomass, meet EPA's registration requirements for fuels and fuel additives under section 211 of the Clean

Air Act, and meet ASTM D975, D396, or other equivalent standard approved by the IRS. Renewable diesel also includes fuel derived from biomass that meets a Department of Defense specification for military jet fuel or an ASTM specification for aviation turbine fuel. For a renewable diesel mixture used in aviation, kerosene is treated as if it is diesel fuel.

Claim requirements. The biodiesel mixture credit may not be claimed for biodiesel produced outside the United States for use as a fuel outside the United States. The United States includes any possession of the United States. The following requirements must be met.

1. The claim must be for a biodiesel or renewable diesel mixture sold or used during a period that is at least 1 week.
2. The claimant has a certificate from the producer.
See Certificate below for details.
3. The amount of the claim must be at least \$200 unless the claim is filed electronically. To meet the minimum, amounts from lines 1, 2, and 3 may be combined.
4. The claim must be filed by the last day of the first

quarter following the earliest quarter of the claimant's income tax year included in the claim. For example, a calendar-year claimant's claim for a biodiesel mixture sold or used during June and July must be filed by September 30.

Certificate. The Certificate for Biodiesel and, if applicable, Statement of Biodiesel Reseller must be attached to the first claim filed that is supported by the certificate or statement. For the renewable diesel mixture credit, you must edit the certificate and, if applicable, statement to indicate that the fuel to which the certificate and statement relate is renewable diesel and state the renewable diesel meets the requirements discussed earlier under Claimant. See Model Certificate O and Model Certificate S in Pub. 510. If the certificate and statement are not attached to Schedule 3 because they are attached to a previously-filed claim on Schedule C (Form 720), attach a separate sheet with the following information.

1. Certificate identification number.
2. Total gallons of biodiesel or renewable diesel on certificate.
3. Total gallons claimed on Schedule C (Form 720), line 13.

How to claim the credit. Any biodiesel or renewable diesel mixture credit must first be taken on Schedule C

to reduce your taxable fuel liability for gasoline, diesel fuel, and kerosene reported on Form 720. Any excess credit may be taken on Schedule C (Form 720), Form 8849, Form 4136, or Form 8864. See Notice 2005-4 and Notice 2005-62 for more information.

Larry Schafer

National Biodiesel Board

O: (b) (6)

M: (b) (6)

(b) (6)

Biodiesel – America’s Advanced Biofuel!

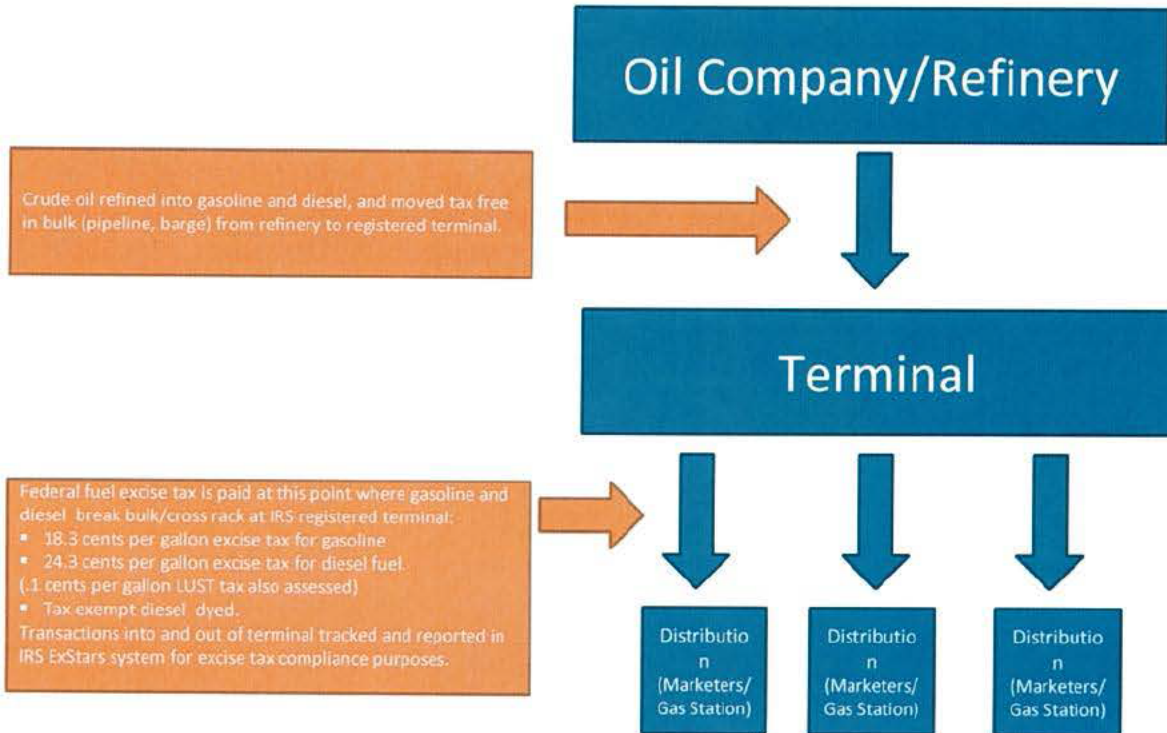
www.americasadvancedbiofuel.com

1331 Pennsylvania Ave. NW

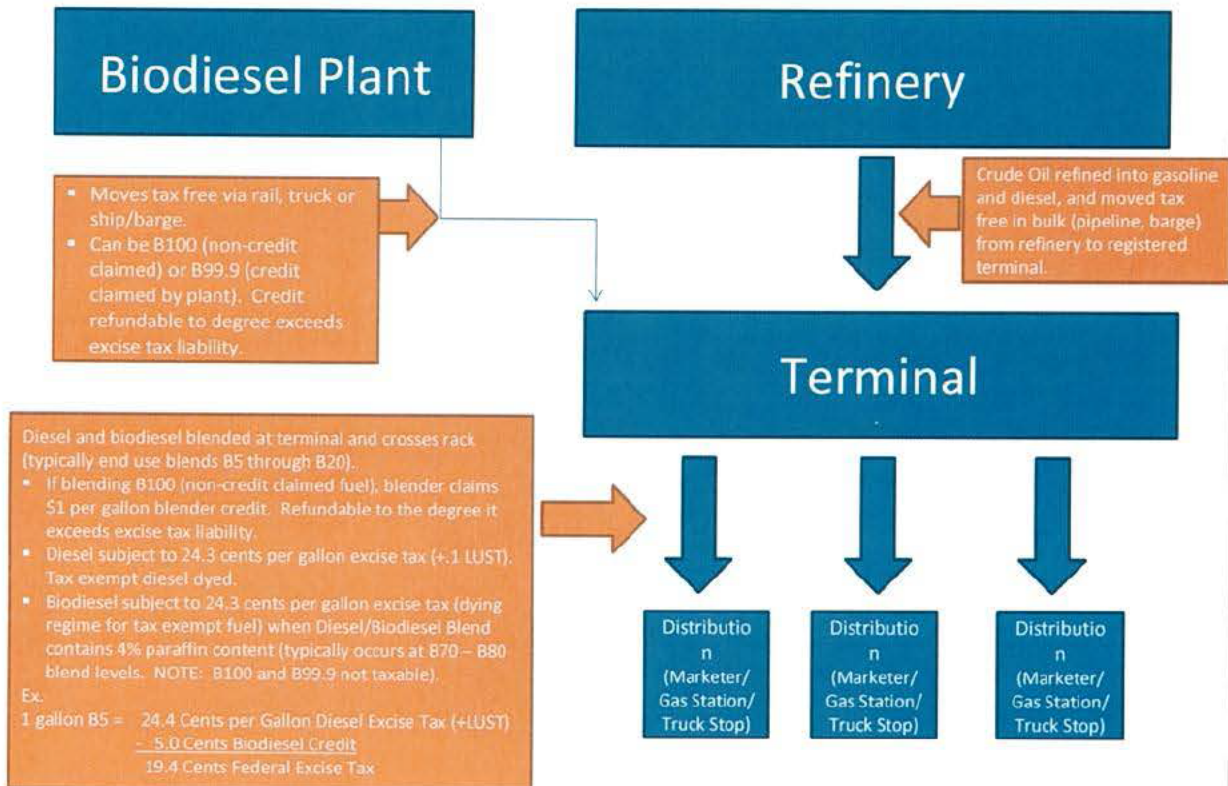
Suite 505

Washington DC 20004

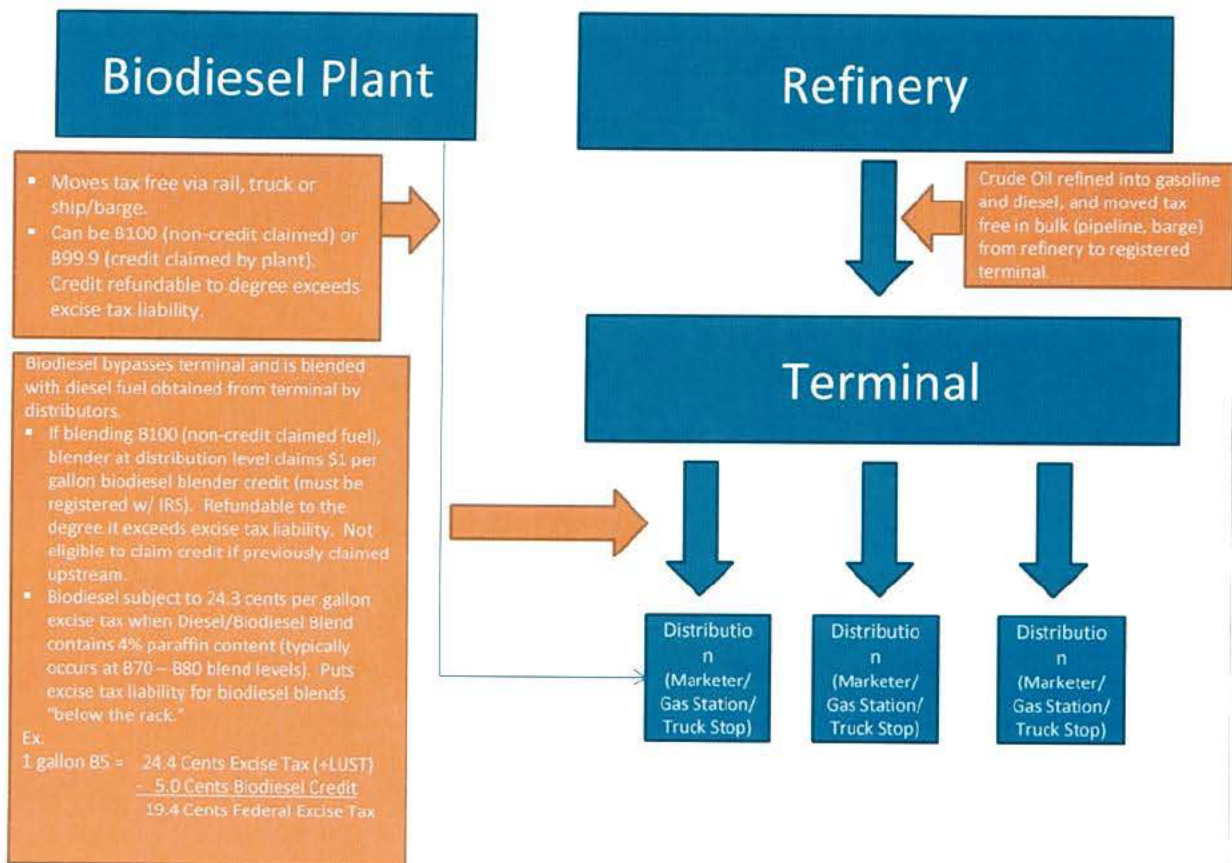
PETROLEUM



Biodiesel – “Above the Rack”



Biodiesel – “Below the Rack”



**Schedule 3
(Form 8849)**(Rev. October 2009)
Department of the Treasury
Internal Revenue Service**Certain Fuel Mixtures
and the Alternative Fuel Credit**

© Attach to Form 8849. Do not file with any other schedule.

OMB No. 1545-1420

Name as shown on Form 8849

EIN or SSN

Total refund (see instructions)
\$

Caution. The alcohol fuel mixture credit, biodiesel mixture credit, renewable diesel mixture credit, and alternative fuel mixture credit must first be taken as a credit against your taxable fuel liability (gasoline, diesel fuel, and kerosene) reported on Form 720. Similarly, the alternative fuel credit must first be taken on Form 720 as a credit against your alternative fuel or CNG tax liability. If you have these tax liabilities and you did not make the claim on Schedule C (Form 720) as a credit against those liabilities, you must first file Form 720X, Amended Quarterly Federal Excise Tax Return, before Form 8849, Schedule 3, can be used for the refund. You cannot claim any amounts on Form 8849 that you claimed (or will claim) on Schedule C (Form 720), Form 720X, or Form 4136, Credit for Federal Tax Paid on Fuels.

Claimant's registration no. © _____

Enter your registration number, including the prefix, on the entry line above. Line 3 claimants must enter their AL or AM registration number.

Period of claim: Enter month, day, and year
in MMDDYYYY format.

From © _____

To © _____

1 Alcohol Fuel Mixture Credit

Claimant produced an alcohol fuel mixture by mixing taxable fuel with alcohol. The alcohol fuel mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant.

	(a) Rate	(b) Gallons of alcohol	(c) Amount of claim Multiply col. (a) by col. (b).	(d) CRN
a Alcohol fuel mixtures containing ethanol	\$.45		\$	393
b Alcohol fuel mixtures containing alcohol (other than ethanol)	.60			394

2 Biodiesel or Renewable Diesel Mixture Credit

Biodiesel mixtures. Claimant produced a mixture by mixing biodiesel with diesel fuel. The biodiesel used to produce the mixture met ASTM D6751 and met EPA's registration requirements for fuels and fuel additives. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, the Statement of Biodiesel Reseller. **Renewable diesel mixtures.** Claimant produced a mixture by mixing renewable diesel with liquid fuel (other than renewable diesel). The renewable diesel used to produce the renewable diesel mixture was derived from biomass, and met EPA's registration requirements for fuels and fuel additives, and met ASTM D975, D396, or other equivalent standard approved by the IRS. The mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant. Claimant has attached the Certificate for Biodiesel and, if applicable, Statement of Biodiesel Reseller, both of which have been edited as discussed in the instructions for line 2. See the instructions for line 2 for information about renewable diesel used in aviation.

	(a) Rate	(b) Gallons of biodiesel or renewable diesel	(c) Amount of claim Multiply col. (a) by col. (b).	(d) CRN
a Biodiesel (other than agri-biodiesel) mixtures	\$1.00		\$	388
b Agri-biodiesel mixtures	1.00			390
c Renewable diesel mixtures	1.00			307

3 Alternative Fuel Credit and Alternative Fuel Mixture Credit

For the alternative fuel mixture credit, claimant produced a mixture by mixing taxable fuel with alternative fuel. Claimant certifies that it (a) produced the alternative fuel, or (b) has in its possession the name, address, and EIN of the person(s) that sold the alternative fuel to the claimant; the date of purchase; and an invoice or other documentation identifying the amount of the alternative fuel. The claimant also certifies that it made no other claim for the amount of the alternative fuel, or has repaid the amount to the government. The alternative fuel mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant.

	(a) Rate	(b) Gallons or gasoline gallon equivalents (GGE)	(c) Amount of claim Multiply col. (a) by col. (b).	(d) CRN
a Liquefied petroleum gas (LPG)	\$.50		\$	426
b "P Series" fuels	.50			427
c Compressed natural gas (CNG)(GGE = 121 cu. ft.)	.50			428
d Liquefied hydrogen	.50			429
e Any liquid fuel derived from coal (including peat) through the Fischer-Tropsch process	.50			430
f Liquid fuel derived from biomass	.50			431
g Liquefied natural gas (LNG)	.50			432
h Liquefied gas derived from biomass	.50			436
i Compressed gas derived from biomass (GGE = 121 cu. ft.)	.50			437

For Privacy Act and Paperwork Reduction Act Notice, see Form 8849 instructions.

Cat. No. 27451F

Schedule 3 (Form 8849) (Rev. 10-2009)

What's New

c After September 30, 2009, is a carbon capture requirement to claim the credit for the liquid fuel derived from coal through the Fisher-Tropsch process. See the instructions for line 3 for the claim requirements.

Reminders

The refund claimed on Schedule 3 can be less than \$200 if the claim is filed electronically. For more information on filing electronically, visit the IRS *e-file* website at www.irs.gov/efile.

General Instructions

Coordination With Excise Tax Credit

Only one credit may be taken with respect to any gallon of alcohol reported on line 1, biodiesel or renewable diesel reported on line 2, or alternative fuel reported on line 3. If any amount is claimed (or will be claimed), with respect to any gallon of alcohol, biodiesel, renewable diesel, or alternative fuel on Form 720, Form 720X, or Form 4136, then a claim cannot be made on Form 8849 for that gallon of alcohol, biodiesel, renewable diesel, or alternative fuel.

Excise Tax Liability

Persons who blend an untaxed liquid with taxable fuel to produce a taxable fuel mixture outside the bulk transfer terminal system must pay the excise tax on the volume of the untaxed liquid in the mixture.

See Form 720 to report these taxes. You also must be registered with the IRS as a blender (M registrants). Line 3 claimants must also have an AL or AM registration number. See Form 637, Application for Registration (For Certain Excise Tax Activities).

Total Refund

Add all amounts in column (c) and enter the result in the total refund box at the top of the schedule. See *Claim requirements* for each type of claim.

Amount of Refund

Multiply the number of gallons or gasoline gallon equivalents by the rate and enter the result in the boxes for column (c).

How To File

Attach Schedule 3 to Form 8849. On the envelope write "Fuel Mixture Claim" and mail to the IRS at the address under *Where To File* in the Form 8849 instructions.

Specific Instructions

Line 1. Alcohol Fuel Mixture Credit

Claimant. The person that produced and sold or used the mixture in their trade or business is the only person eligible to make this claim. The credit is based on the gallons of alcohol in the mixture.

Claim requirements. The alcohol fuel mixture credit may not be claimed for alcohol produced outside the United States for use as a fuel outside the United States. The United States includes any possession of the United States. The following requirements must be met.

1. The claim must be for an alcohol fuel mixture sold or used during a period that is at least 1 week.

2. The amount of the claim must be at least \$200 unless the claim is filed electronically. To meet the minimum, amounts from lines 1, 2, and 3 may be combined.

3. The claim must be filed by the last day of the first quarter following the earliest quarter of the claimant's income tax year included in the claim. For example, a calendar-year claimant's claim for an alcohol fuel mixture sold or used during June and July must be filed by September 30.

Note. If requirements 1–3 above are not met, see *Annual Claims under Additional Information for Schedules 1, 2, and 3* in the Form 8849 instructions.

How to claim the credit. Any alcohol fuel mixture credit must first be taken on Schedule C to reduce your taxable fuel liability for gasoline, diesel fuel, and kerosene reported on Form 720. Any excess credit may be taken on Schedule C (Form 720), Form 8849, Form 4136, or Form 6478. See Notice 2005-4 and Notice 2005-62 for more information.

Line 2. Biodiesel or Renewable Diesel Mixture Credit

Claimant. The person that produced and sold or used the mixture in their trade or business is the only person eligible to make this claim. The credit is based on the gallons of biodiesel or renewable diesel in the mixture. The biodiesel used to produce the biodiesel mixture must meet ASTM D6751 and meet the Environmental Protection Agency's (EPA) registration requirements for fuels and fuel additives under section 211 of the Clean Air Act. The renewable diesel used to produce the renewable diesel mixture must be derived from biomass, meet EPA's registration requirements for fuels and fuel additives under section 211 of the Clean Air Act, and meet ASTM D975, D396, or other equivalent standard approved by the IRS. Renewable diesel also includes fuel derived from biomass that meets a Department of Defense specification for military jet fuel or an ASTM specification for aviation turbine fuel. For a renewable diesel mixture used in aviation, kerosene is treated as if it is diesel fuel.



Renewable diesel does not include any fuel derived from coprocessing biomass (as defined in section 45K(c)(3)) with a feedstock that is not biomass.

Claim requirements. The biodiesel mixture credit may not be claimed for biodiesel produced outside the United States for use as a fuel outside the United States. The United States includes any possession of the United States. The following requirements must be met.

1. The claim must be for a biodiesel or renewable diesel mixture sold or used during a period that is at least 1 week.

2. The claimant has a certificate from the producer. See *Certificate* below for details.

3. The amount of the claim must be at least \$200 unless the claim is filed electronically. To meet the minimum, amounts from lines 1, 2, and 3 may be combined.

4. The claim must be filed by the last day of the first quarter following the earliest quarter of the claimant's income tax year included in the claim. For example, a calendar-year claimant's claim for a biodiesel mixture sold or used during June and July must be filed by September 30.

Note. If requirements 1–4 above are not met, see *Annual Claims* under *Additional Information* for *Schedules 1, 2, and 3* in the Form 8849 instructions.

Certificate. The Certificate for Biodiesel and, if applicable, Statement of Biodiesel Reseller must be attached to the first claim filed that is supported by the certificate or statement. For the renewable diesel mixture credit, you must edit the certificate and, if applicable, statement to indicate that the fuel to which the certificate and statement relate is renewable diesel and state the renewable diesel meets the requirements discussed earlier under *Claimant*. See Model Certificate O and Model Certificate S in Pub. 510. If the certificate and statement are not attached to Schedule 3 because they are attached to a previously-filed claim on Schedule C (Form 720), attach a separate sheet with the following information.

1. Certificate identification number.
2. Total gallons of biodiesel or renewable diesel on certificate.
3. Total gallons claimed on Schedule C (Form 720), line 13.

How to claim the credit. Any biodiesel or renewable diesel mixture credit must first be taken on Schedule C to reduce your taxable fuel liability for gasoline, diesel fuel, and kerosene reported on Form 720. Any excess credit may be taken on Schedule C (Form 720), Form 8849, Form 4136, or Form 8864. See Notice 2005-4 and Notice 2005-62 for more information.

Line 3. Alternative Fuel Credit and Alternative Fuel Mixture Credit

Claimant. For the alternative fuel credit, the registered alternative fueler who (1) sold an alternative fuel at retail and delivered it into the fuel supply tank of a motor vehicle or motorboat, (2) sold an alternative fuel, delivered it in bulk for taxable use in a motor vehicle or motorboat, and received the required statement from the buyer, (3) used an alternative fuel (not sold at retail or in bulk as previously described) in a motor vehicle or motorboat, or (4) sold an alternative fuel for use as a fuel in aviation is the only person eligible to make this claim.

For the alternative fuel mixture credit, the registered alternative fueler that produced and sold or used the mixture as a fuel in their trade or business is the only person eligible to make this claim. The credit is based on the gallons of alternative fuel in the mixture.

Claim requirements. The alternative fuel credit and alternative fuel mixture credit may not be claimed for alternative fuel produced outside the United States for use as a fuel outside the United States. The United States includes any possession of the United States. The following requirements must be met.

1. You must be registered with the IRS.
2. The claim must be for an alternative fuel or alternative fuel mixture sold or used (as described above under *Claimant*) during a period that is at least 1 week.
3. The amount of the claim must be at least \$200 unless the claim is filed electronically. To meet the minimum, amounts from lines 1, 2, and 3 may be combined.
4. The claim must be filed by the last day of the first quarter following the earliest quarter of the claimant's income tax year included in the claim. For example, a calendar-year claimant's claim for an alternative fuel mixture sold or used during June and July must be filed by September 30.

Note. If requirements 2–4 above are not met, see *Annual Claims* under *Additional Information* for *Schedules 1, 2, and 3* in the Form 8849 instructions.

Carbon capture requirement. A credit for liquid fuel derived from coal (including peat) through the Fisher-Tropsch process can be claimed only if the fuel is derived from coal produced at a gasification facility which separates and sequesters the following percentage of the facility's total carbon dioxide emissions.

- c 50% for fuel produced after September 30, 2009, and before December 31, 2009.
- c 75% for fuel produced after December 30, 2009.

How to claim the credit. Any alternative fuel credit must first be taken on Schedule C to reduce your liability for alternative fuel and CNG reported on Form 720. Any alternative fuel mixture credit must first be taken on Schedule C to reduce your taxable fuel liability for gasoline, diesel fuel, and kerosene reported on Form 720. Any excess credit may be taken on Schedule C (Form 720), Form 8849, or Form 4136.

Claim for Refund of Excise Taxes

OMB No. 1545-1420

Print clearly. Leave a blank box between words.

Name of claimant

[illegible]

Employer identification number (EIN)

--	--	--	--	--	--	--	--	--

Address (number, street, room or suite no.)

[illegible]

City and state or province. If you have a foreign address, see page 2.

[illegible]

Foreign country, if applicable. Do not abbreviate

[illegible]

Caution. Do not use Form 8849 to make adjustments to liability reported on Forms 720 for prior quarters or to claim any amounts that were or will be claimed on **Schedule C (Form 720)**, Claims, **Form 4136**, Credit for Federal Tax Paid on Fuels, **Form 2290**, Heavy Highway Vehicle Use Tax Return, or **Form 730**, Monthly Tax Return for Wagers.

Schedules Attached

**Sign
Here**

Signature and title (if applicable)

Date _____

Type or print your name below signature


**Paid
Preparer's
Use Only**

Preparer's ©
signature

Date _____

Check
if self-
employed ☐

Preparer's SSN or PTIN

Firm's name (or yours if self-employed), address, and ZIP code 

FIN

Phone no. ()

Section references are to the Internal Revenue Code.

What's New

Changes are discussed under *What's New* in the instructions for each schedule.

Reminders

c You can electronically file Form 8849 through any electronic return originator (ERO), transmitter, and/or intermediate service provider (ISP) participating in the IRS e-file program for excise taxes. For more information on e-file and its availability, visit the IRS website at www.irs.gov/efile.

c Qualified subchapter S subsidiaries (QSubs) and eligible single-owner disregarded entities are treated as separate entities for excise tax and reporting purposes. QSubs and eligible single-owner disregarded entities must pay and report excise taxes (other than IRS Nos. 31, 51, and 117), register for excise tax activities, and claim any refunds, credits, and payments under the entity's employer identification number (EIN). These actions cannot take place under the owner's taxpayer identification number (TIN). Some QSubs and disregarded entities may already have an EIN. However, if you are unsure, please call the IRS Business and Specialty tax line at 1-800-829-4933.

Generally, QSubs and eligible single-owner disregarded entities will continue to be treated as disregarded entities for other federal tax purposes (other than employment taxes). Thus, taxpayers filing Form 4136, Credit for Federal Tax Paid on Fuels, with Form 1040, Individual Income Tax Return, can use the owner's TIN. For more information on these new regulations, see Treasury Decision (T.D.) 9356. You can find T.D. 9356 on page 675 of Internal Revenue Bulletin 2007-39 at www.irs.gov/pub/irs-irbs/irb07-39.pdf.

General Instructions

Purpose of Form

Use Schedules 1, 2, 3, 5, and 8 to claim certain fuel related refunds such as nontaxable uses (or sales) of fuels. Form 8849 lists the schedules by number and title.

Use Schedule 6 for claims not reportable on Schedules 1, 2, 3, 5, and 8, including refunds of excise taxes reported on:

c Form 720, Quarterly Federal Excise Tax Return;

c Form 730, Monthly Tax Return for Wagers;

c Form 11-C, Occupational Tax and Registration Return for Wagering; and

c Form 2290, Heavy Highway Vehicle Use Tax Return. Filers only need to complete and attach to Form 8849 the applicable schedules.

Do not use Form 8849:

c To make adjustments to liability reported on Forms 720 filed for prior quarters. Instead, use Form 720X, Amended Quarterly Federal Excise Tax Return.

c To claim amounts that you took or will take as a credit on Schedule C (Form 720), Form 730, Form 2290, or Form 4136.

Additional Information

c Pub. 510, Excise Taxes, has more information on nontaxable uses, and the definitions of terms such as ultimate vendor and blocked pump. Pub. 510 also contains information on fuel tax credits and refunds.

c Pub. 225, Farmer's Tax Guide, also includes information on credits and refunds for the federal excise tax on fuels applicable to farmers.

You may also call the business and specialty tax line at 1-800-829-4933 with your excise tax questions.

How To Fill In Form 8849

Name and Address

Print the information in the spaces provided. Begin printing in the first box on the left. Leave a blank box between each name and word. If there are not enough boxes, print as many letters as there are boxes. Use hyphens for compound names; use one box for each hyphen.

P.O. box. If your post office does not deliver mail to your street address and you have a P.O. box, show your box number instead of your street address.

Foreign address. Enter the information in the following order: city, state or province, and the name of the country. Follow the country's practice for entering the postal code. Do not abbreviate the country's name.

Taxpayer Identification Number (TIN)

Enter your employer identification number (EIN) in the boxes provided. If you are not required to have an EIN, enter your social security number (SSN). An incorrect or missing number will delay processing your claim.

Month Income Tax Year Ends

Enter the month your income tax year ends. For example, if your income tax year ends in December, enter "12" in the boxes. If your year ends in March, enter "03."

Signature

Form 8849 must be signed by a person with authority to sign this form for the claimant.

Where To File

c For Schedules 1 and 6, mail Form 8849 to:

Department of the Treasury
Internal Revenue Service
Cincinnati, OH 45999-0002

c For Schedules 2, 3, 5, and 8, mail Form 8849 to:

Internal Revenue Service
P.O. Box 312
Covington, KY 41012-0312

Caution. Private delivery services designated by the IRS cannot deliver items to P.O. boxes. You must use the U.S. Postal Service to mail any item to an IRS P.O. box address. For details on designated private delivery services, see Pub. 509, Tax Calendars.

Including the Refund in Income

Include any refund of excise taxes in your gross income if you claimed the amount of the tax as an expense deduction that reduced your income tax liability.

Cash method. If you use the cash method and file a claim for refund, include the refund amount in your gross income for the tax year in which you receive the refund.

Accrual method. If you use an accrual method, include the amount of refund in gross income for the tax year in which you used the fuels or sold the fuels if you are a registered ultimate vendor or registered credit card issuer.

Specific Instructions**Information for Completing Schedules**

Note. Your refund will be delayed or Form 8849 will be returned to you if you do not follow the required procedures or do not provide all the required information. See the instructions for each schedule.

Complete each schedule and attach all information requested for each claim you make. Be sure to enter your name and TIN on each schedule you attach. Generally, for each claim, you must enter the following information:

- c Period of the claim.
- c Item number (when requested) from the *Type of Use Table* below.
- c Rate (as needed). See the separate schedule instructions.
- c Number of gallons.
- c Amount of refund.

If you need more space for any line on a schedule (for example, you have more than one type of use) prepare a separate sheet with the same information. Include your name and TIN on each sheet you attach.

Period of Claim

Enter the period of the claim for each type of claim using the MMDDYYYY format. For example, the first quarter of 2009 for a calendar-year taxpayer would be 01012009 to 03312009.

Type of Use Table

The following table lists the nontaxable uses of fuels. You must enter the number from the table in the **Type of Use** column as required on Schedules 1 and 2.

No.	Type of Use
1	On a farm for farming purposes
2	Off-highway business use (for business use other than in a highway vehicle registered or required to be registered for highway use) (other than use in mobile machinery)
3	Export
4	In a boat engaged in commercial fishing
5	In certain intercity and local buses
6	In a qualified local bus
7	In a bus transporting students and employees of schools (school buses)
8	For diesel fuel and kerosene (other than kerosene used in aviation) used other than as a fuel in the propulsion engine of a train or diesel-powered highway vehicle (but not off-highway business use)
9	In foreign trade
10	Certain helicopter and fixed-wing aircraft uses
11	Exclusive use by a qualified blood collector organization
12	In a highway vehicle owned by the United States that is not used on a highway
13	Exclusive use by a nonprofit educational organization
14	Exclusive use by a state, political subdivision of a state, or the District of Columbia
15	In an aircraft or vehicle owned by an aircraft museum
16	In military aircraft

Types of Use 13 and 14. Generally, claims for sales of diesel fuel, kerosene, kerosene for use in aviation, gasoline, or aviation gasoline for the exclusive use of a state or local government (and nonprofit educational organization for gasoline or aviation gasoline) must be made following the order below.

1. By the registered credit card issuer if the state or local government (or nonprofit educational organization if applicable) used a credit card and the credit card issuer meets the requirements discussed in the Schedule 8 (Form 8849) instructions.

2. By the registered ultimate vendor if the ultimate purchaser did not use a credit card and the ultimate vendor meets the requirements discussed in the Schedule 2 (Form 8849) instructions.

3. By the ultimate purchaser if the ultimate purchaser used a credit card and neither the registered credit card issuer nor the registered ultimate vendor is eligible to make the claim.

For additional requirements, see Pub. 510.

Additional Information for Schedules 1, 2, and 3

Annual Claims

If a claim was not made for any gallons during the income tax year on Form 8849, an annual claim may be made. Generally, an annual claim is made on Form 4136 for the income tax year during which the fuel was:

- c Used by the ultimate purchaser;
- c Sold by the registered ultimate vendor;
- c Purchased with a credit card issued by a registered credit card issuer (except for gasoline and aviation gasoline);
- c Used to produce alcohol fuel mixtures, biodiesel or renewable diesel mixtures, and alternative fuel mixtures; or
- c Used in mobile machinery.

The following claimants must use Form 8849 (Schedule 1) for annual claims.

1. The United States.
2. A state, political subdivision of a state, or the District of Columbia (but see *Types of Use 13 and 14* on page 3).
3. Organizations exempt from income tax under section 501(a) (provided that the organization is not required to file Form 990-T, Exempt Organization Business Income Tax Return, for that taxable year).

For claimants included in 1–3 above, the annual Form 8849 for fuel used during the taxable year must be filed within the 3 years following the close of the taxable year. For these claimants, the taxable year is based on the calendar year or fiscal year it regularly uses to keep its books.

Although not an annual claim, the above claimants should use Schedule 3 to claim the alternative fuel credit.

Note. Gasoline used by the above claimants on a farm for farming purposes (type of use 1) is an allowable use on Line 1 of Schedule 1.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on the form and schedules to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax. Subtitle F, Procedure and Administration, of the Internal Revenue Code allows refunds of taxes imposed under Subtitle D,

Miscellaneous Excise Taxes. The form and schedules are used to determine the amount of the refund that is due to you. Section 6109 requires you to provide your taxpayer identification number (SSN or EIN). Routine uses of tax information include giving it to the Department of Justice for civil and criminal litigation, and cities, states, and the District of Columbia for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement agencies and intelligence agencies to combat terrorism.

You are not required to claim a refund; however, if you do so you must provide the information requested on this form. If you fail to provide all requested information in a timely manner, we may be unable to process this claim. If you provide false or fraudulent information, you may be liable for penalties.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file the form and schedules will vary depending on individual circumstances. The estimated average times are:

	Record-keeping	Learning about the law or the form	Preparing, copying, assembling, and sending the form to the IRS
Form 8849	3 hr., 21 min.	24 min.	28 min.
Schedule 1	20 hr., 19 min.	6 min.	25 min.
Schedule 2	11 hr., 43 min.		11 min.
Schedule 3	7 hr., 10 min.	6 min.	13 min.
Schedule 5	3 hr., 35 min.	6 min.	9 min.
Schedule 6	2 hr., 9 min.	24 min.	27 min.
Schedule 8	5 hr., 15 min.		5 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making the form and schedules simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send Form 8849 to this address. Instead, see *Where To File* on page 3.

To: Paul Argyropoulos/DC/USEPA/US@EPA; Phillip Brooks/DC/USEPA/US@EPA; Jacqueline Werner/DC/USEPA/US@EPA; Evan Belser/DC/USEPA/US@EPA; Jeff Kodish/R8/USEPA/US@EPA; Karl Simon/DC/USEPA/US@EPA[]; hillip Brooks/DC/USEPA/US@EPA; Jacqueline Werner/DC/USEPA/US@EPA; Evan Belser/DC/USEPA/US@EPA; Jeff Kodish/R8/USEPA/US@EPA; Karl Simon/DC/USEPA/US@EPA[]; acqueline Werner/DC/USEPA/US@EPA; Evan Belser/DC/USEPA/US@EPA; Jeff Kodish/R8/USEPA/US@EPA; Karl Simon/DC/USEPA/US@EPA[]; van Belser/DC/USEPA/US@EPA; Jeff Kodish/R8/USEPA/US@EPA; Karl Simon/DC/USEPA/US@EPA[]; eff Kodish/R8/USEPA/US@EPA; Karl Simon/DC/USEPA/US@EPA[]; arl Simon/DC/USEPA/US@EPA[]

From: Larry Schafer

Sent: Tue 2/12/2013 2:36:36 PM

Subject: FW: OceanConnect filed for bankruptcy

MAIL_RECEIVED: Tue 2/12/2013 2:36:02 PM

[TransportRoom.pdf](#)

(b) (6)

www.americasadvancedbiofuel.com

(b) (6)

Fyi ...

Larry Schafer

National Biodiesel Board

O: (b) (6)

M: (b) (6)

(b) (6)

Biodiesel – America's Advanced Biofuel!

www.americasadvancedbiofuel.com

1331 Pennsylvania Ave. NW

Suite 505

Washington DC 20004

From: Franco, Sandra [mailto:(b) (6)]

Sent: Monday, February 11, 2013 11:43 AM

To: Larry Schafer
Cc: Franco, Sandra
Subject: OceanConnect filed for bankruptcy

Just as an FYI and in case you hadn't already heard, apparently OceanConnect filed for bankruptcy on Friday. So the cases against them should be stayed under the rules of bankruptcy, which means they are likely not going to pursue their claims against EPA.

Print Less —> Go Green

Sandra Franco

T (b) (6)

F (b) (6)

(b) (6)

B I N G H A M
Bingham McCutchen LLP
2020 K Street NW
Washington, DC 20006-1806

The information in this transmittal (including attachments, if any) is privileged and confidential and is intended only for the recipient(s) listed above. Any review, use, disclosure, distribution or copying of this transmittal is prohibited except by or on behalf of the intended recipient. If you have received this transmittal in error, please notify me immediately by reply email and destroy all copies of the transmittal. Thank you.

Confidentiality Notice: The information in this e-mail (including attachments, if any) is considered confidential and is intended only for the recipient(s) listed above. Any review, use, disclosure, distribution or copying of this e-mail is prohibited except by or on behalf of the intended recipient. If you have received this email in error, please notify me immediately by reply email, delete this email, and do not disclose its contents to anyone.

Bingham McCutchen LLP Circular 230 Notice: To ensure compliance with IRS requirements, we inform you that any U.S. federal tax advice contained in this communication is not intended or written to be used, and cannot be used by any taxpayer, for the purpose of avoiding any federal tax penalties. Any legal advice expressed in this message is being delivered to you solely for your use in connection with the matters addressed herein and may not be relied

upon by any other person or entity or used for any other purpose without our prior written consent.

No. 12-20807

**IN THE UNITED STATES COURT OF APPEALS
FOR THE FIFTH CIRCUIT**

OCEANCONNECT, L.L.C.,

Defendant-Third Party Plaintiff - Appellant

v.

**UNITED STATES OF AMERICA,
by and through the U.S. Environmental Protection Agency;
LISA P. JACKSON, in her official capacity as
Administrator of the U.S. Environmental Protection Agency,**

Third Party Defendants - Appellees

Appeal from the United States District Court
for the Southern District of Texas, Houston Division
C.A. 4:11-CV-4311

**OCEANCONNECT, LLC NOTICE OF BANKRUPTCY FILING
AND AUTOMATIC STAY**

John A.V. Nicoletti NICOLETTI HORNIG & SWEENEY Wall Street Plaza 88 Pine Street, 7th Floor New York, New York 10005 Telephone: 212-220-3830 Facsimile: 212-220-3780	Keith B. Letourneau BELL, RYNIKER & LETOURNEAU 5847 San Felipe, Suite 4600 Houston, Texas 77057 Telephone: 713-871-8822 Facsimile: 713-871-8844
---	--

FD-000314-NSF-0000198

Attorneys for OceanConnect, LLC

COMES NOW, Keith B. Letourneau, attorney for Defendant OceanConnect, LLC, and would show the Court as follows:

1. OceanConnect, LLC filed for bankruptcy on February 8, 2013, in the United States Bankruptcy Court for the Southern District of New York. The case number is 13-22201.
2. The automatic stay provisions of Section 362 of the Bankruptcy Code are in effect.
3. All counsel of record are being notified of this action via notice of electronic filing.

Dated: February 8, 2013
Houston, Texas

Respectfully submitted,



Keith B. Letourneau
State Bar No. 00795893
Federal I.D. No. 20041
5847 San Felipe, Suite 4600
Houston, Texas 77057
Telephone: (713) 871-8822
Facsimile: (713) 871-8844
Email: kbl@brlpc.com
*Attorney-in-Charge for Defendant-Third
Party Plaintiff - Appellant OceanConnect,
LLC*

OF COUNSEL:

Wm. Tracy Freeman
State Bar No. 00793757; Federal Bar No. 19588

Email: (b) (6)

BELL, RYNIKER & LETOURNEAU

CERTIFICATE OF SERVICE

I certify that on this 8th day of February, 2013, I electronically filed the foregoing with the United States Court of Appeals for the Fifth Circuit via the Court's Electronic Filing System, and further certify that I have served, via the Court's electronic Case Filing System and by U.S. Regular Mail, the required copies of same on Appellee's counsel listed below:

Eric G. Hostetler
Environmental Defense Section
U.S. Department of Justice
P. O. Box 7611
Washington, DC 20044



Keith B. Letourneau

To: Paul Argyropoulos/DC/USEPA/US@EPA]
From: Brooke Coleman
Sent: Fri 2/15/2013 4:32:48 PM
Subject: Fwd: Joint Statement: Advanced Biofuel Organizations Set the Record Straight on API's Latest RFS Distortions and Attacks
MAIL_RECEIVED: Fri 2/15/2013 4:33:09 PM

(b) (6)
[Click here to unsubscribe instantly](#)
[preferences](#)
[View in your browser](#)
[Forward to a friend](#)

Fyi. Starting process.

----- Original message -----

Subject: Joint Statement: Advanced Biofuel Organizations Set the Record Straight on API's Latest RFS Distortions and Attacks

From: Christina Martin <(b) (6)>

To: Brooke Coleman <(b) (6)>

Cc:

Joint Statement: Advanced Biofuel Organizations Set the Record Straight on API's Latest RFS Distortions and Attacks

(February 15, 2013) WASHINGTON — The American Petroleum Institute (API) is once again misleading Congress and the general public about the Renewable Fuel Standard (RFS); this time, as it pertains to a January 2012 ruling by the U.S. Court of Appeals for the D.C. Circuit. The ruling ordered the Environmental Protection Agency (EPA) to reconsider the 2012 RFS obligation for cellulosic biofuels but rejected all other complaints brought by API. API now wants to pressure EPA to do what the Court would not.

In a new letter sent this week to EPA Assistant Administrator Gina McCarthy, API now says that zeroing out the 2012 obligation is the only proper implementation of the Court's ruling. But in its own brief to the Court, API acknowledged that EPA's prediction should not be zero, indicating, "EPA's projection should not be unrealistically low, but it also may not be unrealistically high." API also claimed to the Court that its members paid \$17 million in compliance costs for the RFS, when public records available at the time showed the true cost to be a fraction of that amount.

"The cellulosic biofuel industry now has facilities under construction and starting up in 20 states, representing billions of dollars in private investment," said Brooke Coleman, executive director of the Advanced Ethanol Council. "API's strategy on the RFS is simple: create as much uncertainty and doubt around the program as possible to scare off investors from advanced biofuels. They have lost 10 percent of their market share to domestically produced renewable fuels to date, and they are not going to let the truth stand in the way of their efforts to short-circuit this incredibly successful program."

Brent Erickson, executive vice president of the Biotechnology Industry Organization's Industrial & Environmental Section, added, "API is trying to re-litigate in the press the issues it lost in court. The Court recognized EPA's authority to administer the rules for the RFS, and EPA should reject this attempt to spin that decision. It is interesting that just as reputable companies such as DuPont, INEOS, POET-DSM, and Abengoa are actually getting steel in the ground and building commercial cellulosic biorefineries, API is turning on the crocodile tears and ramping up gross distortions in a desperate and foolish effort to derail American biotech innovation for new and cleaner transportation fuels. They want to strangle the infant cellulosic biofuel industry in the cradle in order to keep Americans captive consumers of high-priced foreign oil."

Advanced biofuel companies across the United States have invested in technology development and construction of first-of-a-kind commercial scale refineries for cellulosic and other advanced biofuels. API is decrying the new EPA proposal to blend 14 million gallons of cellulosic biofuels in 2013, saying the fuel does not exist. In reality, EPA's targets are based on production capacities of plants that are already built.

Advanced biofuel trade organizations today opposed API's request and recommended that EPA follow the Court's direction and remain consistent in its thoughtful implementation of the program's rules, despite the delays and interference already caused by API's multiple lawsuits.

Contact:

Christina Martin

Executive Vice President

Renewable Fuels Association

(b) (6)

(b) (6)

You are receiving this email because you signed up at our website or have a prior relationship with the RFA. Not interested anymore? [Click here to unsubscribe instantly.](#)

[Change your preferences.](#) [View in your browser.](#) [Forward to a friend.](#)

© 2013 Renewable Fuels Association. All rights reserved.

To: Paul Argyropoulos/DC/USEPA/US@EPA[]
From: Brent Erickson
Sent: Fri 2/15/2013 7:30:29 PM
Subject: API Asks EPA to Zero Out 2012 Cellulosic Biofuel Standard
MAIL_RECEIVED: Fri 2/15/2013 7:30:32 PM

FYI

Brent Erickson

Sent: Friday, February 15, 2013 2:27:12 PM
2013-02-15 02:27:03 EST

***Update: API Asks EPA to Zero Out 2012 Cellulosic Biofuel Standard

(Adds EPA comment.)

The American Petroleum Institute (API) is asking EPA to retroactively set its 2012 cellulosic biofuel carve-out of the renewable fuels standard (RFS2) at zero, citing a recent federal court decision vacating the decision.

On Jan. 25, the U.S. Court of Appeals for the District of Columbia Circuit agreed with API that EPA's volumetric targets for cellulosic ethanol (at 8.65 million gal for 2012) were "in excess of the agency's statutory authority." The cellulosic biofuel standard should be set on what will "actually happen," the court ruled.

"As a result of the D.C. Circuit's decision, obligated parties are not subject to a cellulosic biofuel obligation for 2012," Bob Greco, API group director of Downstream and Industry Operations, wrote to EPA on Feb. 12. "Although the court's mandate may not issue until after the Feb. 28 compliance date, requiring obligated parties to purchase waiver credits and then immediately seek a full refund from EPA after the court's mandate issues would impose a wasteful and needless burden on both obligated parties and the EPA.

Accordingly, API seeks EPA's confirmation that obligated parties are not required to purchase waiver credits pending a remand to the agency," he wrote.

The cellulosic biofuel industry has been slow to commercialize and only in 2012 -- for a small 25,000 gal -- has there been any commercial production, according to EPA data.

In a statement sent to OPIS, EPA said it "will review the letter and respond."

However, several biofuel groups disagreed with API's request. "The cellulosic biofuel industry now has facilities under construction and starting up in 20 states, representing billions of dollars in private investment," said Brooke Coleman, executive director of the Advanced Ethanol Council. "API's strategy on the RFS is simple: create as much uncertainty and doubt around the program as possible to scare off investors from advanced biofuels. They have lost 10% of their market share to domestically produced renewable fuels to date, and they are not going to let the truth stand in the way of their efforts to short-circuit this incredibly successful program," he said.

"API is trying to re-litigate in the press the issues it lost in court," said Brent Erickson, executive vice president of the Biotechnology Industry Organization's Industrial & Environmental Section. "The Court recognized EPA's authority to administer the rules for the RFS, and EPA should reject this attempt to spin that decision. It is interesting that just as reputable companies such as DuPont, INEOS, POET-DSM and Abengoa are actually getting steel in the ground and building commercial cellulosic biorefineries, API is turning on the crocodile tears and ramping up gross distortions in a desperate and foolish effort to derail

American biotech innovation for new and cleaner transportation fuels. They want to strangle the infant cellulosic biofuel industry in the cradle in order to keep Americans captive consumers of high- priced foreign oil," he added.

-Rachel Gantz, (b) (6)

Copyright, Oil Price Information Service

You are currently subscribed to opisethanol as: (b) (6)

To unsubscribe, please send your request via email to (b) (6) To find out more about OPIS visit us @ <http://www.opisnet.com>

To: Larry Schafer (b) (6)
Cc: []
Bcc: []
From: CN=Paul Argyropoulos/OU=DC/O=USEPA/C=US
Sent: Fri 1/4/2013 12:32:34 PM
Subject: Re: Do you have a minute this am?
(b) (6)
www.americasadvancedbiofuel.com

you can call me now.....

Paul N. Argyropoulos
Senior Policy Advisor
Office of Transportation & Air Quality
US Environmental Protection Agency
Office Phone: (b) (6)
Mobile: (b) (6)
Email: (b) (6)
Website: www.epa.gov/otaq

From: Larry Schafer <(b) (6)>
To: Paul Argyropoulos/DC/USEPA/US@EPA
Date: 01/04/2013 07:31 AM
Subject: Do you have a minute this am?

2 quick questions ...

Thanks

Larry Schafer
National Biodiesel Board
O: (b) (6)
M: (b) (6)
(b) (6)

Biodiesel – America's Advanced Biofuel!
www.americasadvancedbiofuel.com

1331 Pennsylvania Ave. NW
Suite 505
Washington DC 20004

To: Larry Schafer (b) (6)
Cc: []
Bcc: []
From: CN=Paul Argyropoulos/OU=DC/O=USEPA/C=US
Sent: Thur 1/24/2013 4:22:18 PM
Subject: Fw: National Biodiesel Conference - Presentation Reminder

(b) (6)
(b) (6)

Larry,

As you know, I never fully committed to be there. As much as I'd like to, we have Byron going and it's likely he'll be our sole EPA rep. I was still intending to try and make the trip but I have some family coverage issues I have to address that week that will prohibit my attendance. My father in-law is undergoing surgery and my wife will be out of town so I have to deal with getting my daughter off to school etc. etc. Sorry about that. If I can get my parents to come and cover home front for me, I'll let you know.

See you later this afternoon.
Paul

Paul N. Argyropoulos
Senior Policy Advisor
Office of Transportation & Air Quality
US Environmental Protection Agency
Office Phone: (b) (6)
Mobile: (b) (6)
Email: (b) (6)
Website: www.epa.gov/otaq

----- Forwarded by Paul Argyropoulos/DC/USEPA/US on 01/24/2013 11:17 AM -----

From: "Stephanie Orr" <(b) (6)>
To: Paul Argyropoulos/DC/USEPA/US@EPA
Date: 01/23/2013 01:42 PM
Subject: National Biodiesel Conference - Presentation Reminder

Session Information:

Speaker Name Paul Argyropoulos
Company/Organization US Environmental Protection Agency
Session Title The Future of the RFS and Growth in the U.S. Biodiesel Industry
Session Date/Time Wednesday, 2/6/2013, 3:15 pm - 4:45 pm

Speaker Information:

NBB needs a Bio and Headshot for marketing materials and will post bio and headshots to the conference website. If you have not already done so, please send your headshot image and bio information to

(b) (6)

Presentation Information:

While it is possible to upload your presentation in the “speaker ready room” as late as the day before our session, I would strongly recommend against doing so to avoid technical difficulties. Please send your final presentation to your track manager and/or (b) (6) by Tuesday, January 29th at COB. When you get to the conference, please check into the speaker ready room to make sure we have all the correct files loaded for your presentation.

NBB respects the privacy of presentation materials. Please indicate if we can make your presentation slides available to conference attendees.

“ YES, I agree to posting my session slide to the conference website and presentation printing room.

“ NO, I do not agree to posting my session slides to the conference website and presentation printing room.

To: "Larry Schafer" (b) (6)
From: CN=Paul Argyropoulos/OU=DC/O=USEPA/C=US
Sent: Mon 1/28/2013 3:57:04 PM
Subject: Re: Question

Nope.
Paul N. Argyropoulos
Senior Policy Advisor
Office of Transportation and Air Quality
US. EPA
Email: (b) (6)
Phone: (b) (6)
Mobile: (b) (6)

From: Larry Schafer (b) (6)
Sent: 01/28/2013 10:54 AM EST
To: Paul Argyropoulos
Subject: Question

Paul

Do u expect the Fridays court decisiion on cellulosic will delay the 2013 RVO announcement?

=====

Larry Schafer

The Diamond Group

(b) (6)

National Biodiesel Board

(b) (6)

T: (b) (6)

O: (b) (6)

=====

To: Larry Schafer (b) (6)
Cc: []
Bcc: []
From: CN=Paul Argyropoulos/OU=DC/O=USEPA/C=US
Sent: Tue 1/29/2013 7:04:11 PM
Subject: Re: guessing you know ...
(b) (6)
www.americasadvancedbiofuel.com

Where did you get that info?????

Not sure it's 100 percent accurate.

Paul N. Argyropoulos
Senior Policy Advisor
Office of Transportation & Air Quality
US Environmental Protection Agency
Office Phone: (b) (6)
Mobile: (b) (6)
Email: (b) (6)
Website: www.epa.gov/otaq

From: Larry Schafer <(b) (6)>
To: Paul Argyropoulos/DC/USEPA/US@EPA
Date: 01/29/2013 02:02 PM
Subject: guessing you know ...

RVO ... was signed last night and may be posted today ?

Larry Schafer
National Biodiesel Board
O: (b) (6)
M: (b) (6)
(b) (6)

Biodiesel – America's Advanced Biofuel!
www.americasadvancedbiofuel.com

1331 Pennsylvania Ave. NW
Suite 505
Washington DC 20004

To: Larry Schafer (b) (6)
Cc: []
Bcc: []
From: CN=Paul Argyropoulos/OU=DC/O=USEPA/C=US
Sent: Wed 1/30/2013 7:00:26 PM
Subject: RE: Follow up

Not sure I'm preparing anything yet. Maybe a few slides.

However, what are the "6" things you wanted me to cover?

Volume Standards
New Pathway Rules
Home heating oil rule
Etc?????

BTW -- I will not address RIN Integrity (Byron is) nor will I address wastes.

Thanks, Paul

Paul N. Argyropoulos
Senior Policy Advisor
Office of Transportation & Air Quality
US Environmental Protection Agency
Office Phone: (b) (6)
Mobile: (b) (6)
Email: (b) (6)
Website: www.epa.gov/otaq

From: Larry Schafer <(b) (6)>
To: Paul Argyropoulos/DC/USEPA/US@EPA
Date: 01/29/2013 11:05 AM
Subject: RE: Follow up

Perfect ... that works

If you do a PPT, they can drop your presentation into the video ... (like magic) ...

We are in Suite 505 ...

Thanks ...

Larry Schafer
National Biodiesel Board
O: (b) (6)
M: (b) (6)
(b) (6)

Biodiesel – America's Advanced Biofuel!
www.americasadvancedbiofuel.com

1331 Pennsylvania Ave. NW
Suite 505
Washington DC 20004

-----Original Message-----

From: Argyropoulos.Paul@epamail.epa.gov [mailto:(b) (6)]
Sent: Tuesday, January 29, 2013 11:04 AM
To: larryschafer(b)
Subject: Re: Follow up

How about 11.
Paul N. Argyropoulos
Senior Policy Advisor
Office of Transportation and Air Quality US. EPA
Email: (b) (6)
Phone: (b) (6)
Mobile: (b) (6)

----- Original Message -----

From: "Larry Schafer" [(b) (6)]
Sent: 01/29/2013 03:44 PM GMT
To: Paul Argyropoulos
Subject: Re: Follow up

What time works ...

-----Original Message-----

From: Argyropoulos.Paul@epamail.epa.gov
To: Larry Schafer
Subject: Re: Follow up
Sent: Jan 29, 2013 10:40 AM

Yes.
Paul N. Argyropoulos
Senior Policy Advisor
Office of Transportation and Air Quality US. EPA
Email: (b) (6)
Phone: (b) (6)
Mobile: (b) (6)

----- Original Message -----

From: "Larry Schafer" [(b) (6)]
Sent: 01/29/2013 03:38 PM GMT
To: Paul Argyropoulos
Subject: Follow up

Paul

Any chance u can do the filming on Thursday rather than Friday?

Larry Schafer

The Diamond Group
-- and --
National Biodiesel Board

(b) (6)
(b) (6)
(b) (6)

T: (b) (6)
O: (b) (6)

Larry Schafer

The Diamond Group
-- and --
National Biodiesel Board

(b) (6)
(b) (6)
(b) (6)

T: (b) (6)
O: (b) (6)

To: Larry Schafer (b) (6) (b) (6)
Cc: []
Bcc: []
From: CN=Paul Argyropoulos/OU=DC/O=USEPA/C=US
Sent: Mon 2/11/2013 4:04:07 PM
Subject: Quick Question

Does the biodiesel tax credit apply to foreign producers?

Paul N. Argyropoulos
Senior Policy Advisor
Office of Transportation & Air Quality
US Environmental Protection Agency
Office Phone: (b) (6)
Mobile: (b) (6)
Email: (b) (6)
Website: www.epa.gov/otaq

To: Larry Schafer [(b) (6)]
Cc: []
Bcc: []
From: CN=Paul Argyropoulos/OU=DC/O=USEPA/C=US
Sent: Mon 2/11/2013 6:28:44 PM
Subject: Re: biodiesel tax incentive slides
[(b) (6)]
www.americasadvancedbiofuel.com

Very much. Thanks.

Paul N. Argyropoulos
Senior Policy Advisor
Office of Transportation & Air Quality
US Environmental Protection Agency
Office Phone: [(b) (6)]
Mobile: [(b) (6)]
Email: [(b) (6)]
Website: www.epa.gov/otaq

From: Larry Schafer <[(b) (6)]>
To: Paul Argyropoulos/DC/USEPA/US@EPA
Date: 02/11/2013 01:13 PM
Subject: biodiesel tax incentive slides

Paul,

Here is the background information you requested.

The biodiesel, renewable diesel and renewable aviation tax credit.

Diesel fuel excise tax is 24.4 cents per gallon.

The biodiesel tax credit is \$1.00 -- it is a credit against excise tax.

It is refundable (if you have no excise tax liability, then you are still able to receive the tax credit)

In order to take the credit, you must blend biodiesel with diesel fuel -- this happens two ways:

1. Biodiesel producers blend B99 (0.1 percent diesel with 99.9% biodiesel) at the biodiesel plant -- when they do biodiesel producers are eligible to take the credit -- and they pass a portion of the tax credit to whoever purchases the biodiesel from them.
2. Petroleum blenders blend B100 with diesel fuel (usually a B2 to B14 blend) -- when this happens the biodiesel producer sells B100 and negotiates up front whether they retain any value of the credit before they sell it -- under this example -- the blender (the petroleum company, or the discretionary blender (Loves, Pilot, etc.)) takes the tax credit. The blenders are the "blender of record" and are subject to excise tax 24.4 cents on each gallon of fuel they put into the market place (because they are putting a taxable fuel into the market place) ...

If you produce the biodiesel in another country then you can sell it as B100 in the United States – the company you sell it to, can then take the tax credit on it --- When produced outside of the United States the product cannot be exported.

Does this help?

I have attached some slides and some instructions ... also included below ...

Let me know if you need more ...

Line 2. Biodiesel or Renewable Diesel Mixture Credit

Claimant. The person that produced and sold or used the mixture in their trade or business is the only person eligible to make this claim. The credit is based on the gallons of biodiesel or renewable diesel in the mixture. The biodiesel used to produce the biodiesel mixture must meet ASTM D6751 and meet the Environmental Protection Agency's (EPA) registration requirements for fuels and fuel additives under section 211 of the Clean Air Act. The renewable diesel used to produce the renewable diesel mixture must be derived from biomass, meet EPA's registration requirements for fuels and fuel additives under section 211 of the Clean Air Act, and meet ASTM D975, D396, or other equivalent standard approved by the IRS. Renewable diesel also includes fuel derived from biomass that meets a Department of Defense specification for military jet fuel or an ASTM specification for aviation turbine fuel. For a renewable diesel mixture used in aviation, kerosene is treated as if it is diesel fuel.

Claim requirements. The biodiesel mixture credit may not be claimed for biodiesel produced outside the United States for use as a fuel outside the United States. The United States includes any possession of the United States. The following requirements must be met.

1. The claim must be for a biodiesel or renewable diesel mixture sold or used during a period that is at least 1 week.
2. The claimant has a certificate from the producer. See Certificate below for details.
3. The amount of the claim must be at least \$200 unless the claim is filed electronically. To meet the minimum, amounts from lines 1, 2, and 3 may be combined.

4. The claim must be filed by the last day of the first quarter following the earliest quarter of the claimant's income tax year included in the claim. For example, a calendar-year claimant's claim for a biodiesel mixture sold or used during June and July must be filed by September 30.

Certificate. The Certificate for Biodiesel and, if applicable, Statement of Biodiesel Reseller must be attached to the first claim filed that is supported by the certificate or statement. For the renewable diesel mixture credit, you must edit the certificate and, if applicable, statement to indicate that the fuel to which the certificate and statement relate is renewable diesel and state the renewable diesel meets the requirements discussed earlier under Claimant. See Model Certificate O and Model Certificate S in Pub. 510. If the certificate and statement are not attached to Schedule 3 because they are attached to a previously-filed claim on Schedule C (Form 720), attach a separate sheet with the following information.

1. Certificate identification number.
2. Total gallons of biodiesel or renewable diesel on certificate.
3. Total gallons claimed on Schedule C (Form 720), line 13.

How to claim the credit. Any biodiesel or renewable diesel mixture credit must first be taken on Schedule C to reduce your taxable fuel liability for gasoline, diesel fuel, and kerosene reported on Form 720. Any excess credit may be taken on Schedule C (Form 720), Form 8849, Form 4136, or Form 8864. See Notice 2005-4 and Notice 2005-62 for more information.

Larry Schafer
National Biodiesel Board

O: (b) (6)

M: (b) (6)

(b) (6)

Biodiesel – America's Advanced Biofuel!
www.americasadvancedbiofuel.com

1331 Pennsylvania Ave. NW
Suite 505
Washington DC 20004

[attachment "Biodiesel - Fuels Tax Deck (Petro - Biodiesel) (1-8-13).pptx" deleted by Paul Argyropoulos/DC/USEPA/US] [attachment "8849 Schedule 3.pdf" deleted by Paul Argyropoulos/DC/USEPA/US]
[attachment "8849.pdf" deleted by Paul Argyropoulos/DC/USEPA/US]